

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): William W. Feng, et al.
Title: Method and system for numerically simulating foam-like material in finite element analysis
Serial No.: 10/783,562
Confirmation No.: 7548
Filing Date: 03/19/2004
Examiner: Juan Carlos Ochoa
Group Art Unit: 2123
Docket No: LSTC-004
Customer No: 37804

February 27, 2007

Mail Stop: Non-Fee Amendments
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Response to Non-Final Office Action

Dear Sir:

In response to the Non-Final Office Action (OA) mailed November 29, 2006.
Please amend the above identified application as follows:

Listing of CLAIMS begin on page 2 of this paper

REMARKS begin on page 7 of this paper.